

EXHIBIT C



Michael Lahey
JP Morgan Chase Bank, N.A.
383 Madison Avenue
New York, New York 10179

Dear Michael:

I am writing in regard to a wire transfer in the amount of \$3,000,000 made on Friday, September 12, 2008, from the account of Sola Ltd at BNY Mellon to account number 066145343 at JP Morgan Chase Bank, N.A., the beneficiary of which is Lehman Brothers Special Finance. The Fed Reference number for the wire transfer is 20080912B1Q8151C003621. A copy of the wiring instructions for this transfer is enclosed.

Please be advised that this wire transfer was made by Sola Ltd in error in response to a payment confirmation it received from Lehman Brothers on September 10, 2008. A copy of this payment confirmation is enclosed. The payment confirmation indicated that Lehman Brothers owed Sola Ltd \$3,000,000 with respect to an IG10 swaption unwind, deal ID# DN-55850. The payment confirmation was misread by Solus' operations personnel to read that Sola Ltd owed \$3,000,000 to Lehman Brothers. On September 12, 2008, Lehman Brothers wired Sola Ltd the \$3,000,000 they owed Sola Ltd pursuant to the payment confirmation. The Fed Reference number for the Lehman wire transfer is 20080912B1QGC07C006824. At or about the same time, Sola Ltd wired \$3,000,000 in error to the Lehman Brothers' account indicated above.

We understand that you have not released these funds to Lehman Brothers because you received no instructions from Lehman Brothers as to where the funds should be allocated. No instructions were forthcoming from Lehman Brothers because they were not owed, and therefore were not expecting to receive, these funds.

The \$3,000,000 wired by Sola Ltd is not owed to Lehman Brothers and belongs to Sola Ltd. We demand that you immediately remit these funds back to the account of Sola Ltd. If you are compelled by applicable law or contract to retain these funds (while awaiting confirmation of the foregoing from Lehman Brothers or otherwise), we demand that you segregate these funds in a trust or other segregated account (with the account number identified to us in writing) so that they are not comingled with any of the other assets of Lehman Brothers, and that you do not under any circumstances disburse any of the funds, other than to Sola Ltd, until this matter is resolved.

Sincerely,

Nicholas Signorile
EVP/CFO/COO

cc: Nicholas Trialonas
Lehman Brothers Special Financing Inc.



**SOLUS LP
MEMORANDUM**

Company:

To: Charles Janz
CC: Claudine Phan
Tel: 713-483-8339
Fax: 713-483-8668
From: SOLA LTD (master)
Date: 9/12/2008
RE: Funds Transfer - Lehman Brothers IG 10 CDS Fees

In our capacity as Investment Advisor to SOLA LTD (master) we request you transfer \$3,000,000.00 from Account # GLA211681 - F/F/C: 770283 to the following payment instructions.

Payment Instructions:

ACCOUNT WITH INSTITUTION (AWI):
ABA: 021000021
JPMORGAN CHASE BANK, N.A.

BENEFICIARY DETAILS (FBO):
Account: 066143543
fbo SLHIU835XXX
LEHMAN BROTHERS SPECIAL FINANCE

INTERMEDIARY DETAILS (INT):

SPECIAL INSTRUCTIONS:
/bnf/ref:swaps

Thank you,

Authorized By:

Nick Signorile

Chris Pucllo

SOLA LTD

Ramon Arroyo

From: Rathor, Suresh S [suresh.rathor@lehman.com]
Sent: Wednesday, September 10, 2008 6:04 AM
To: Ramon Arroyo
Cc: Derivative EClerk Payment Confirmations
Subject: Cash flow confirmation from Lehman for v/d 09/12

Hi,

Kindly confirm the Cash flow and the below mentioned Ssi.

Company id	Value dt	Deal id	Counterparty	CCY	Amount	Global
IBSF 9/12/2008	3158080	Stanfield	Offshore	USD		
-2,756,610.00	20351625					
IBSF 9/12/2008	dn-55850	Stanfield	Offshore	USD		
-3,000,000.00	0					

We pay USD to:
ACCOUNT WITH INSTITUTION (AWI):
//FW021000018
THE BANK OF NEW YORK MELLÓN

BENEFICIARY DETAILS (FBO):
Account:211551
fbo GLA

INTERMEDIARY DETAILS (INT):

SPECIAL INSTRUCTIONS:
/BNF/SOLA LTD AC 770283

Thanks & Regards,
Suresh Rathor
+91-22-4094 3126

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